

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>VILLISCA</div> <div>CITY OF <u>VILLISCA</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16206900600000</div> <div>CITY OF VILLISCA</div> <div>318 S 3RD AVE</div> <div>VILLISCA, IA 50864</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		317,365		317,365	301,145
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		317,365		317,365	301,145
Delinquent property taxes		0		0	
TIF revenues		0		0	
Other city taxes		118,247	0	118,247	119,522
Licenses and permits		3,233	0	3,233	5,400
Use of money and property		11,174	607	11,781	8,800
Intergovernmental		254,399	0	254,399	212,141
Charges for fees and service		64,487	499,520	564,007	640,750
Special assessments		0	0	0	
Miscellaneous		56,868	0	56,868	53,100
Other financing sources		45,159	70,000	115,159	
Total revenues and other sources		870,932	570,127	1,441,059	1,340,858
Expenditures and Other Financing Uses					
Public safety		135,464	0	135,464	150,600
Public works		159,118	0	159,118	182,850
Health and social services		0	0	0	
Culture and recreation		154,089	0	154,089	166,785
Community and economic development		34,606	0	34,606	42,360
General government		77,183	0	77,183	90,850
Debt service		78,015	0	78,015	78,015
Capital projects		25,000	0	25,000	25,000
Total governmental activities expenditures		663,475	0	663,475	736,460
Business type activities		0	666,573	666,573	691,455
Total ALL expenditures		663,475	666,573	1,330,048	1,427,915
Other financing uses, including transfers out		115,159	0	115,159	
Total ALL expenditures/And other financing uses		778,634	666,573	1,445,207	1,427,915
Excess revenues and other sources over (Under) Expenditures/And other financing uses		92,298	-96,446	-4,148	-87,057
Beginning fund balance July 1, 2014		599,609	395,749	995,358	953,899
Ending fund balance June 30, 2015		691,907	299,303	991,210	866,842
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 862,000	Other long-term debt		\$ 0
Revenue debt		\$ 1,114,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 1,674,857
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Trisha N. Owen		Telephone →	Area Code 712	Number 826-2282	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF VILLISCA							<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	199,050	39,229		79,086			317,365			317,365	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	199,050	39,229		79,086	0		317,365		T01	317,365	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	199,050	39,229		79,086	0	0	317,365			317,365	6					
7	TIF revenues							0		T01	0	7					
8	Other city taxes							0		T15	0	8					
9	Utility tax replacement excise taxes							0		T15	0	9					
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10					
11	Parimutuel wager tax							0		C30	0	11					
12	Gaming wager tax							0		T19	0	12					
13	Mobile home tax							0		T19	0	13					
14	Hotel/motel tax							0		T09	118,247	14					
15	Other local option taxes		118,247					118,247			118,247	15					
16	TOTAL OTHER CITY TAXES	0	118,247	0	0	0	0	118,247	0		118,247	16					
17	Section B - LICENSES AND PERMITS	3,233						3,233		T29	3,233	17					
18	Section C - USE OF MONEY AND PROPERTY											18					
19	Interest	542	861					1,403	607	U20	2,010	19					
20	Rents and royalties							0		U40	0	20					
21	Other miscellaneous use of money and property	9,771						9,771		U20	9,771	21					
22	TOTAL USE OF MONEY AND PROPERTY	10,313	861	0	0	0	0	11,174	607		11,781	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants					25,000		25,000		B89	25,000	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	0	0	0	0	25,000	0	25,000	0		25,000	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF VILLISCA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		130,186					130,186		C46	130,186	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	2,911						2,911		C89	2,911	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	2,911	130,186	0	0	0	0	133,097	0		133,097	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	500						500		D89	500	64				
65	Township contributions	33,749						33,749		D89	33,749	65				
66	Fire/EMT service	62,053						62,053		D89	62,053	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	96,302	0	0	0	0	0	96,302	0		96,302	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	99,213	130,186	0	0	25,000	0	254,399	0		254,399	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	194,953	A91	194,953	73				
74	Sewer							0	304,567	A8Ø	304,567	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	8,271						8,271		A81	8,271	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF VILLISCA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	7,808						7,808		A03	7,808	98
99	Library charges	45,457						45,457		A89	45,457	99
100	Park, recreation, and cultural charges	519						519		A61	519	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	2,432						2,432			2,432	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	64,487	0	0	0	0	0	64,487	499,520		564,007	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	23,219						23,219		U99	23,219	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	10,737					200	10,937		U11	10,937	110
111	Fines	22,712						22,712		U30	22,712	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	56,668	0	0	0	0	200	56,868	0		56,868	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF VILLISCA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	432,964	288,523	0	79,086	25,000	200	825,773	500,127		1,325,900	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	45,159						45,159	70,000		115,159	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	45,159	0	0	0	0	0	45,159	70,000		115,159	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	478,123	288,523	0	79,086	25,000	200	870,932	570,127		1,441,059	132
133												133
134	Beginning fund balance July 1, 2014	256,624	269,278		5,999		67,708	599,609	395,749		995,358	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	734,747	557,801	0	85,085	25,000	67,908	1,470,541	965,876		2,436,417	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF VILLISCA							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	76,713						76,713		E62	76,713	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	26,307	1,700					28,007		E24	28,007	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	29,754	702					30,456		E32	30,456	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	288						288		E32	288	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	133,062	2,402	0	0	0	0	135,464			135,464	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF VILLISCA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	31,033	113,611					144,644		E44	144,644	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	10,098						10,098		E44	10,098	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	4,376						4,376		E81	4,376	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	45,507	113,611	0	0	0	0	159,118			159,118	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF VILLISCA							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
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119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF VILLISCA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	83,255	4,205					87,460		E52	87,460	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	4,359	275					4,634		E61	4,634	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	31,457	914					32,371		E61	32,371	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	12,892	1,505					14,397		E03	14,397	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	15,227						15,227		E61	15,227	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	147,190	6,899	0	0	0	0	154,089			154,089	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	33,606						33,606		E89	33,606	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	1,000						1,000		E89	1,000	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	34,606	0	0	0	0	0	34,606			34,606	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF VILLISCA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,720	389					4,109		E29	4,109	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	55,043	12,650					67,693		E23	67,693	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	4,995	386					5,381		E31	5,381	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	63,758	13,425	0	0	0	0	77,183			77,183	176
177	Section G — DEBT SERVICE				78,015			78,015			78,015	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	78,015	0	0	78,015			78,015	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						25,000		25,000			25,000	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	25,000	0	25,000			25,000	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	25,000	0	25,000			25,000	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	424,123	136,337	0	78,015	25,000	0	663,475			663,475	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF VILLISCA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								272,527	E91	272,527	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								394,046	E80	394,046	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF VILLISCA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237	
238	Other business type — Current operation											238	
239	Purchase of land and equipment											239	
240	Construction											240	
241												241	
242	Enterprise Debt Service											242	
243	Enterprise Capital Projects											243	
244	Enterprise TIF Capital Projects											244	
245	Internal service funds — Specify											245	
246												246	
247												247	
248												248	
249												249	
250												250	
251	TOTAL BUSINESS TYPE ACTIVITIES									666,573		666,573	251
252												252	
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	424,123	136,337	0	78,015	25,000	0	663,475	666,573		1,330,048	253	
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		254
255	Regular transfers out		115,159					115,159			115,159	255	
256	Internal TIF loans/repayments and transfers out							0			0	256	
257								0			0	257	
258	TOTAL OTHER FINANCING USES	0	115,159	0	0	0	0	115,159	0		115,159	258	
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	424,123	251,496	0	78,015	25,000	0	778,634	666,573		1,445,207	259	
260												260	
261	Ending fund balance June 30, 2015:											261	
262	Governmental:											262	
263	Nonspendable						67,908	67,908			67,908	263	
264	Restricted		306,305		7,070			313,375			313,375	264	
265	Committed							0			0	265	
266	Assigned							0			0	266	
267	Unassigned	310,624						310,624			310,624	267	
268	Total Governmental	310,624	306,305	0	7,070	0	67,908	691,907			691,907	268	
269	Proprietary								299,303		299,303	269	
270	Total ending fund balance June 30, 2015	310,624	306,305	0	7,070	0	67,908	691,907	299,303		991,210	270	
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	734,747	557,801	0	85,085	25,000	67,908	1,470,541	965,876		2,436,417	271	
272												272	

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF VILLISCA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	329,363

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 1,976,000	29U	39U 114,000	49U 862,000	49U	49U 1,114,000	49U	I89 59,280
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	1,976,000	0	114,000	862,000	0	1,114,000	0	59,280

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	
	64V \$	
	Outstanding as of JUNE 30, 2015	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15

Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	33,497,132	x .05 = \$	1,674,857

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	991,210	\$		991,210

REMARKS

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Continued on next page

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